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**ABSTRACT OF THE DISCLOSURE**

Panels which are joined at their opposing end faces are used to create a panel assembly. The opposing end faces may be a tongue and groove arrangement or they may consist of matching beveled recesses. In either case, the interrelationship between the opposing end faces is such that, upon assembly, an intervening space is created between adjoining panels. This intervening space eliminates the cantilever force effect associated with known panel assemblies and it results, instead, in a shear force which is evenly distributed over the full extent of the abutting panel faces.